

Working together since 1967 to preserve federalism and tax fairness

To: Uniformity Committee
From: Roxanne Bland, Counsel

Date: July 17, 2008

Subject: Audit Sampling Statute and Regulation: Report on Results of Bylaw 7

Survey

A Bylaw 7 survey is the last stage in the public hearing process before the proposal is referred to the Commission who will vote on whether to adopt the proposal as a uniformity recommendation. To pass this stage requires only a simple majority of affected Compact Member states indicating that they could consider adopting the proposal into law. The survey and proposal were sent out to Compact Member states on February 21, 2008 with a return date by April 11, 2008. Sixteen states responded to the survey; fourteen of this states voted favorably and two indicated that they could not consider the proposal. States voted "yes" were: AL, AR, CA, CO, ID, MI, KS, MT, NM, SD, UT, OR, WA. The states that voted negatively were: DC and TX.